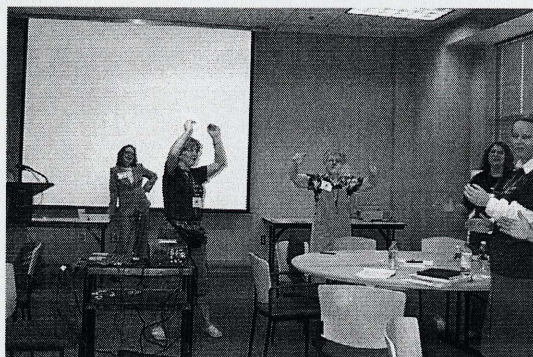


News and Views

The Newsletter of the Tennessee Public Library Management Institute

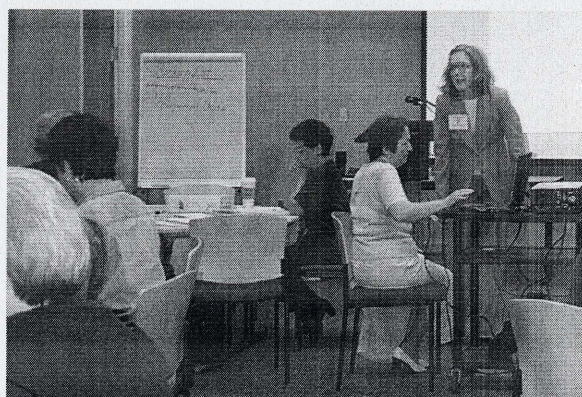
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Dancing in the Aisles!

The Institooters kicked off Tuesday morning with a little musical inspiration – dancing to *We Are Family*! Everyone wore his or her blue Institooter shirts to celebrate the return to the Public Library Management Institute. As seen above, Jane Pinkston was showing off her dancing skills to the delight of the Institooters (now Jane, tell us again what kind of music do they sing in your choir group?). It was a great way to start the morning's activities.



Karen Hiser and Mary Hogue discuss GASB 34

GASB 34 and Public Libraries

Administrative Consultant Karen Hiser and Library Services Director Mary Hogue from the West Virginia Library Commission instructed the Institooters on the GASB 34 financial reporting requirements. Ms. Hiser began by explaining the basic definition of GASB (Governmental Accounting Standards Board) and where it originated. GASB was established by the Financial Accounting Standards Board (FASB) and is regulated by the Securities Exchange Commission. The purpose behind GASB is to make governmental and non-profit organization financial statements "mirror" the private or for-profit organization financial statements.

Ms. Hiser went on to summarize the steps libraries should take in financial reports for GASB. The first step is to determine who is the governing authority for a library and what the capitalization

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level is for the governing authority.

Next the library should determine the depreciation values for its inventory of assets, what capitalization level to use, and what type of depreciation model to use. Three types of depreciation include sum of the year's digits, declining and the straight-line method (this is the recommended choice). The Institooters were guided through some examples of the straight-line method.

Mary Hogue then instructed the Institooters on the best method for valuing their materials collections. The three basic steps for valuing a library collection are: 1.) Determine the depreciation rate based on the estimated useful life 2.) Record the full amount spent on all items added to the collection for each year and 3.) Do the math. The Institooters were given examples of how to perform these calculations for valuing their collections.

Karen Hiser also provided guidelines for valuing the library's fixed assets (land, buildings, parking lots, etc.) and other assets (holdings, shelving, furnishings, equipment, etc.).

The session concluded with a discussion of how to prepare the MD & A (Management Discussion and Analysis). The Institooters were given instructions on the types of financial information to include in the various sections of the MD & A. Most of what is required here is the reporting of "significant variances". The morning was jam-packed with valuable information that will enable the Institooters to better understand the GASB 34 process and provide a smoother transition to this new method of financial reporting.



Library Policies and Politics

Sallie Johnson from the Memphis/Shelby County Public Library and Information Center discussed some of the important topics that should be covered by all library policies, regardless of how large or small the library. Some of the key areas of discussion included Internet and technology use policies, collection development policies and customer service policies.

Ms. Johnson first provided the Institooters a copy of the Memphis/Shelby County PLIC's Internet Use Policy. One key factor in this policy is that the library tries to make sure information retrieved from the Internet is handled in the same way information from print sources would be treated. In other words, if the library would or would not allow certain information to be viewed in their physical/print collection, then it should allow or not allow that same information to be viewed if it is accessed from the Internet. This is a good way to support intellectual freedom while also meeting the needs of the community.

The next topic was the customer service policy. Several Institooters described situations in which certain behaviors (excessive loudness or unhealthy personal hygiene practice) can negatively affect the

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ability of other patrons to visit the library. Ms. Johnson suggested including written policy statements regarding unacceptable behavior to help the librarian take the proper action (asking the patron to leave) if needed. She also stressed the need to have the support of the library board and other officials when dealing with issues involving customer service. As the workshop title states, "politics" can play a major role in how library policies are developed and enforced.

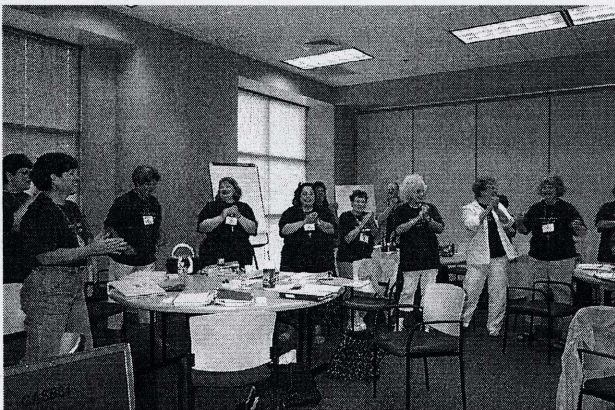
Ms. Johnson then moved on to collection development. A good collection development policy can help outline what the library purchases for materials and will explain to patrons why certain materials may not be censored from the library's collection. All factors to be considered when adding an item to the collection should be covered in the collection development policy. Ms. Johnson then provided two examples of requests from patrons to remove certain items from the collection at the Memphis/Shelby County PLIC. She also provided examples of the responses sent to these patrons detailing the

collection development policy of the library and why the materials were to be kept on the shelves.

The collection development policy should include an unsolicited materials policy. If your library does not allow specific religious or political groups to distribute unsolicited materials, then your collection development policy should state this clearly. A written policy leads to better understanding and less animosity from the various groups in the community.

The discussion concluded with the Institooters participating in an activity to describe some important policies they have in place or would like to see put in place at their libraries. Groups were instructed to describe the policy and explain why it was necessary for their library. The Institooters came away with some great ideas on how to develop and refine the policies in their libraries that will better serve their community.

Ones to Watch Out For:



Is it the music or is it the blue shirts that have caused all the excitement?

Quotable Quotes

Throughout the week of the Public Library Management Institute, the "Institooters" and guests have several opportunities to voice their opinions and feelings about various things. Here are some "Quotable Quotes":

Some people are one sandwich short of a picnic.

— Norma Humphries

I knew she was one of us.

— Curt True, on Sallie Johnson

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Contrary to popular belief, GASB does NOT stand for 'Give Me Another Strong Beverage'!

- Karen Hiser

A LITTLE HUMOR...



7.) "We can leave our BMW (B@#%!, Moan and Whine) personalities at home!"

8.) "We finally get to let our hair down."

9.) "We get to lie down on the job."

10.) "Anything inappropriate can be excused due to sleep deprivation!"

Jane's Top Ten

Jane asked the Institooters to help her compile a list of the top ten reasons everyone loves being at the Public Library Management Institute. Here are the results:

1.) "I get to wear tennis shoes to work everyday."

2.) "I don't have to cook."

3.) "There are no patrons here!"

4.) "I actually get to have a lunch break."

5.) "Here we can be leaders and celebrities."

6.) "There are no family responsibilities, except our library family."